

FILED '06 AUG 09 08:10 USD

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

DANIEL D. MOSS,)	
)	
Plaintiff,)	
)	Civil No. 04-1803-PK
v.)	
)	ORDER
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

Daniel D. Moss
2208 Indian Trail Drive
W. Lafayette, Indiana 47906

Pro Se Plaintiff

Karin J. Immergut
United States Attorney
District of Oregon
1000 S.W. Third Avenue, Suite 600
Portland, Oregon 97204

-and-

Jeremy N. Hendon
United States Department of Justice
Tax Division
P.O. Box 683
Ben Franklin Station
Washington, DC 20044-0683

Attorney for Defendant

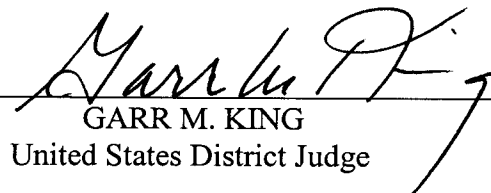
KING, Judge:

The Honorable Paul Papak, United States Magistrate Judge, filed Findings and Recommendation on July 19, 2006. The matter is before this court. See 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). No objections have been timely filed. This relieves me of my obligation to give the factual findings de novo review. Lorin Corp. v. Goto & Co., Ltd., 700 F.2d 1202, 1206 (8th Cir. 1983); See also Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983). Having reviewed the legal principles de novo, I find no error.

Accordingly, I ADOPT Magistrate Judge Papak's Findings and Recommendation (#42).

IT IS HEREBY ORDERED that the United States' Motion for Summary Judgment (#32) is granted.

DATED this 8th day of August, 2006.


GARR M. KING
United States District Judge